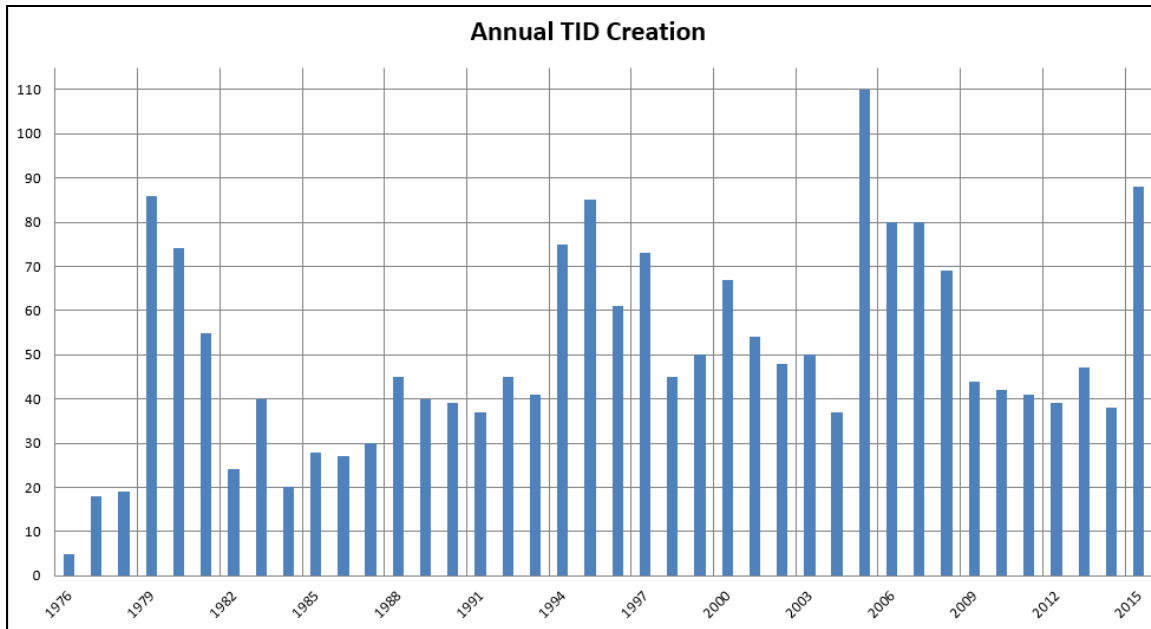


1.3 Summary Statistics

The number of Tax Incremental Districts (TID) continues to grow in Wisconsin. The chart below shows TID creation by year. Although there are a few noticeable spikes in creation activity, the trend line shows steady growth over the past 40 years. Currently there are 1,212 active TIDs.



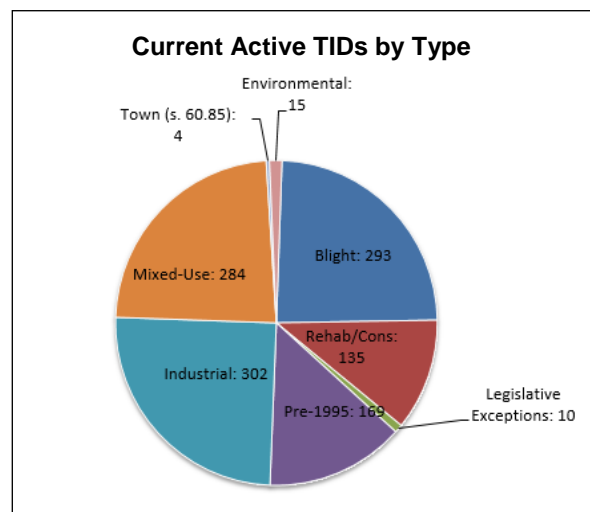
Creation by TID Type

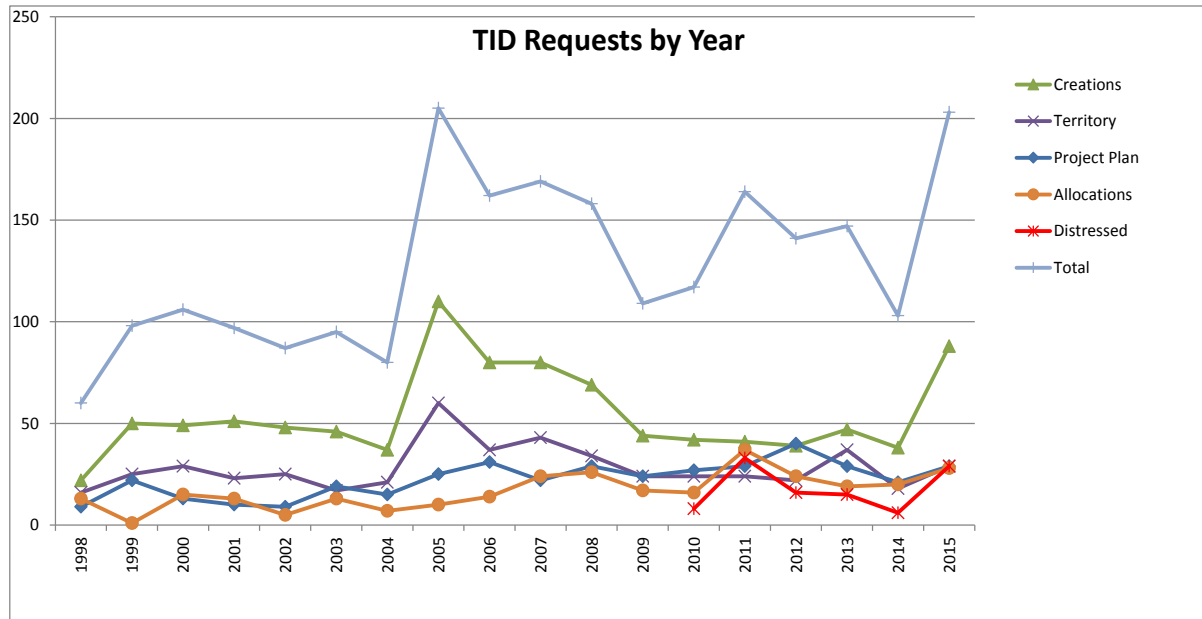
Tax Incremental Finance (TIF) law provides different rules based on TID type. The [TID Criteria Matrix](#) summarizes the rules governing the various TID types. Since the rules are based on TID type, it is useful to examine the breakdown according to TID type.

In 2015, 88 new TIDs were certified:

- 13 Blight Elimination
- 19 Rehabilitation/Conservation
- 11 Industrial
- 44 Mixed Use
- 1 Town

The chart (to the right) shows a current breakdown of the active TIDs by type.





The creation of the mixed-use district type in 2004 simplified the use of TIF for general economic development opportunities, which resulted in increased use of the TIF program (indicated in the chart above). In addition, the TIF capacity limit was raised to 12 percent, which gave municipalities additional capacity to create new districts. The maximum allowable life and number of territory amendments was also increased which led to more projects and longer TID lives.

Currently, each TID can have territory added or subtracted up to four times at any point during its life. Adding parcels to an existing TID increases its base value.

An allocation amendment allows a municipality to divert excess increment from one TID to another TID. There is no limit to the number of allocation or project plan amendments that can be adopted; however, the expenditure period can only be extended once.

Between 2010 and 2015, a TID experiencing financial difficulty was able to extend its maximum life to pay off obligations if it qualified as distressed or severely distressed. There are 88 distressed and 18 severely distressed TIDs in the state. An active TID can no longer be designated as distressed based on current law.

TIF and property taxes in Wisconsin

The Legislative Fiscal Bureau publishes [Informational Papers](#) on TIF (Informational Paper 17) every two years. It contains historical background, municipal authority sections, and statistics on TIF usage.